

Article - Education

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§5–104.

(a) Each county council or board of county commissioners shall levy and collect a tax on the assessable property of the county which, together with other local revenue available, including income tax revenues and bond money, and together with estimated revenues and funds from all sources, will produce the amounts necessary to meet the appropriations made in the approved annual budget of the county board.

(b) (1) Local funds provided for appropriations shall be paid in accordance with the expenditure requirements, as certified by the county board, to the treasurer of the county board on a monthly basis.

(2) Appropriations for school construction, permanent improvements, and repairs for special purposes may be required to be paid more frequently on the order of the president and secretary of the county board to the county commissioners, county council, or the county executive.

(c) (1) Notwithstanding any other provision in this article, this subsection applies to Wicomico County.

(2) The Wicomico County Council annually shall pay to the Wicomico County Board the amount of the budget of the county board that has been approved by the County Council:

(i) In 12 equal monthly installments; or

(ii) At the times on which the County Council and county board mutually agree.

(3) Taxes levied under this section shall be retained by the county and any annual deficiencies in the tax are the responsibility of Wicomico County.

(d) (1) Notwithstanding any provision of a county charter that places a limit on that county's property tax rate or revenues and subject to paragraph (2) of this subsection, a county governing body may set a property tax rate that is higher than the rate authorized under the county's charter or collect more property tax revenues than the revenues authorized under the county's charter for the sole purpose of funding the approved budget of the county board.

(2) If the county governing body sets a county property tax rate that is greater than the rate authorized under the county's charter or collects more property tax revenues than the revenues authorized under the county's charter, the county:

(i) May not reduce funding provided to the county board from any other local revenue source below the funding level in the current county budget; and

(ii) Shall appropriate to the county board all property tax revenues exceeding the amount that would have been available if the county charter limitation had applied.

(3) On or before December 31 of any year in which a county sets a property tax rate as provided in this subsection, the county shall report to the Governor and, in accordance with § 2-1257 of the State Government Article, the General Assembly, on the property tax rate set, the additional amount of revenues generated, and the appropriation of the additional revenues.

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